

Exhibit C



State of New Jersey

DEPARTMENT OF ENVIRONMENTAL PROTECTION

CHRIS CHRISTIE
Governor

BOB MARTIN
Commissioner

KIM GUADAGNO
La. Governor

MEMORANDUM

To: Kevin Kratina, Assistant Director
Enforcement and Assignment Element

Through: William Hosc, Section Chief *W. Hosc*
Compliance Assistance Section

From: Robert Beretsky *RB*
Responsible Party Investigations Unit

Date: June 7, 2014

Subject: Former Kil-Tone (Kiltone) Company site, 527 E. Chestnut Ave., Vineland City,
Cumberland Co.

The Responsible Party Investigations Unit (RPIU) has completed a limited investigation to identify owners/operators of the above referenced property. The findings of the investigation are outlined below.

As best can be determined, no sampling has been conducted at the site as of June 7, 2014. Therefore, at this time the RPIU is unable to determine liability for potential contamination at the site. However, the RPIU will identify potentially responsible parties and update this memo accordingly once analytical data is available.

Please contact me if you need further assistance in this matter.

Property Ownership History

The former Kil-Tone (aka Kiltone) Company site is located at 527 E. Chestnut Ave. in the City of Vineland, Cumberland County. The property is represented as Block 4901 Lot 1 on current (as of June 2014) City of Vineland tax records. This parcel was formerly known as Block 724 lot 1. (Reference 1)

Urban Manufacturing LLC acquired the subject property in March 2008 and is still the owner of record as of June 2014. General site ownership history is presented below.

OWNER	DATES OF OWNERSHIP
Urban Manufacturing LLC	March 7, 2008 to current (as of June 2014)
Gold Land Holdings, L.L.C.	January 27, 2005 to March 7, 2008
Mazzochi & Mazzochi, L.L.C.	October 15, 2001 to January 27, 2005
Leon Mazzochi and Amina Mazzochi, partners trading as Executive Realty Company	September 1, 1989 to October 15, 2001
Leon Mazzochi	October 24, 1988 to September 1, 1989
Leon Mazzochi and Anthony Aulffo, partners trading as Executive Realty Company	April 10, 1987 to October 24, 1988
Progresso Foods Company (f/k/a Ogden Food Products Corporation)	May 14, 1979 to April 10, 1987
527 Chestnut Ave. Corp./Imasco Foods Corporation ¹	May 13, 1960 to May 14, 1979
Salvatore Uddo et als, partners trading as Uddo & Taormina	August 29, 1956 to May 13, 1960
Giuseppe Uddo et ux; Salvatore Uddo et ux, and Rose Taormina et vir	January 22, 1943 to August 29, 1956
John Lucas & Company, Inc.	August 18, 1941 to January 22, 1943
Lucas Kil-Tone Co.	February 20, 1926 to August 18, 1941
The Kil-Tone Co.	April 12, 1917 to February 20, 1926
Powder-Waste Manufacturing Co.	1909-1912 to April 12, 1917

1. 527 Chestnut Ave. Corp. acquired the property in May 1960. 527 Chestnut Ave. Corp. was merged into the Progresso Foods Corp. in 1970, and Progresso Foods Corp. was eventually merged into Imasco in 1977.

(References 2-13)

General Information and Site Operations

The property was used for industrial activities from at least the late 1890s or early 1900s to in or about the 1970s or 1980s.

Historical documents suggest that the property was used by Thomas Hirst and then the Hirst Smyrna Rug Manufacturing Co. for rug manufacturing and related operations until the 1900s. Historical maps indicate the property was improved with several structures including but not limited to: manufacturing facilities (looms, weaving, cutting and finishing), a dye house, a wash house, storage, an engine room and a boiler room. (References 14-15) Specific substances used for the Thomas Hirst/Hirst Smyrna Rug Manufacturing Co.'s operations are unknown, but likely included dyes, solvents and other chemicals associated with textile manufacturing of that era.

The Fowler Waste Manufacturing Co. occupied the site in late 1900s/early 1910s and was also apparently involved in the textile industry. The configuration and uses of structures associated with the Fowler facility were similar to those of Thomas Hirst/Hirst Smyrna Rug Mfg. (References 14-15) Specific substances used for Fowler Waste Manufacturing's operations are unknown, but likely included dyes, solvents and other chemicals associated with textile manufacturing of that era.

The Kil-Tone Co. commenced operations at the site in the late 1910s. The Kil-Tone Co. was involved in the manufacture of arsenate of lead. Historical maps dated to 1919 and 1925 indicate that many of the original site buildings were being used for Kil-Tone's manufacturing operations. Specific structures included, but were not limited to: an acid plant; a tank room; an engine room; and manufacturing facilities for grinding; mixing and pressing; and storage. In addition, a new structure identified as a laboratory was depicted in the southwest corner of the property. An artesian well was also identified in the manufacturing area. (References 14-15)

It was reported that The Kil-Tone Co. was acquired by John Lucas & Company, Inc. in the mid 1920s. The Lucas Kil-Tone Co. was formed as a result of this acquisition and continued to manufacture arsenic based pesticides at the site. In or about 1930, John Lucas & Company, Inc. was acquired by the Sherwin Williams Co. and eventually became a wholly owned subsidiary of Sherwin Williams. Investigative findings suggest that Lucas Kil-Tone Co. operated as a subsidiary of the Sherwin Williams Co. until they ceased operations sometime in the 1930s. Specific compounds manufactured by Kiltone/Lucas Kil-Tone included copper lime calcium arsenate dust; and lead arsenate. (References 14, 16-20)

Uddo & Taormina Co. operated a food products business (including canning) at the site from the 1940s to the 1960s. Uddo & Taormina Corp. of Vineland conducted similar operations until in or about the late 1960s. Products manufactured by Uddo & Taormina included those marketed under the Progresso name. Aerial photographs and historical maps indicate that Uddo & Taormina Co. and Uddo & Taormina Corp. of Vineland may have used portions of the original structures for their operations. A large warehouse was constructed on the western side of the property during the 1950s. Specific substances used for Uddo & Taormina's operations are uncertain. Investigative findings indicate that the New York Warehouse Terminal Company (incorporated) leased all or portions of the new warehouse facility during the 1950s and 1960s. Operations conducted at the site by New York Warehouse Terminal are unknown. (References: 14-15, 21-24)

A subsidiary of Inasco Ltd. acquired Uddo & Taormina and its assets (including the site) in 1969. It appears that Uddo & Taormina Corp. of Vineland and various other related entities were eventually merged in or about 1970 to form the Progresso Foods Corp. (a subsidiary or division of Inasco Ltd.). Progresso Foods Corp. was then merged into Inasco Foods Corp. in 1977. Inasco subsequently sold the subject property (as well as the Progresso Food Division) to Ogden Foods in 1979. (References: 8, 9, 25-26)

Several sources suggest the site may have been vacant from the 1970s through at least sometime in the 1980s (during most of Inasco's and Ogden's ownerships). Aerial photographs indicate that the original structure was demolished sometime between 1972 and 1995. The disposition of the

demolition debris is unknown at this time. The warehouse structure built during the 1950s is the only remaining structure on the property as of June 2014. (References: 22, 27)

Operations conducted at the site during the late 1980s and 1990s are unknown.

Gold Building Supplies, LLC operated a building supply business at the site in the early 2000s. Urban Sign & Crane, Inc. has occupied the site since the mid 2000s. Urban Sign & Crane, Inc. fabricates and installs various types of signage. (References:

A summary of known site operators and their approximate dates of operation are presented in the table below.

SITE OPERATOR	DATES OF OPERATION
Thomas Hirst Rug Mfr.	Late 1890s/early 1900s
Hirst Smyrna Rug Manufacturing Co.	1900s
Fowler Waste Manufacturing Co.	1910s
The Kiltone (Kil-Tone) Co.	Late 1910s to 1920s
Lucas Kil-Tone Co., subsidiary of Sherwin Williams Co.	1920s to at least 1930s
Uddo & Taormina Co.	1940s to 1950s or 1960s
Uddo & Taormino Corp. of Vineland	1950s to 1960s
New York Warehouse Terminal Company	1950s to 1960s
Gold Building Supplies, LLC	Early 2000s
Urban Sign & Crane	2000s to current (as of June 2014)

(References 14, 15, 23-24, 27)

References

1. Vineland City Tax Records
2. Cumberland County Deed Book 356 pp 424 et seq..
3. Cumberland County Deed Book 435, pp 32 et seq..
4. Cumberland County Deed Book 563, pp 68 et seq..
5. Cumberland County Deed Book 578, pp 300 et seq..
6. Cumberland County Deed Book 864, pp 50 et seq..
7. Cumberland County Deed Book 1125 pp 306 et seq..
8. Cumberland County Deed Book 1292, pp 317 et seq..
9. Cumberland County Deed Book 1656, pp 221 et seq..
10. Cumberland County Deed Book 1805, pp 49 et seq..
11. Cumberland County Deed Book 2546, pp 133 et seq..
12. Cumberland County Deed Book 2807, pp 313 et seq..
13. Cumberland County Deed Book 4040, pp 4844 et seq..
14. Industrial Directories
15. Sanborn Maps
16. Crop-Life America 2010 Annual Meeting Report
17. New York Times, January 13, 1930.
18. Moody's Industrial Manual, 1991.
19. The Chemical Composition of Insecticides and Fungicides, Station Circular 95, Oregon State Agricultural College, December 1929.
20. The Composition of Some Commercial Insecticides, Fungicides, Bactericides, Rodenticides and Weed Killers, Bulletin 346, Connecticut Agricultural Experiment Station, February, 1933.
21. New York Times, February 22, 1943.
22. Historicacrials.com
23. Cumberland County Deed Book 892 pp. 434 et seq..
24. Cumberland County Deed Book 911 pp. 575 et seq..
25. Moody's Industrial Manual 1977
26. Privileged Communication RE: Innotron Incorporated
27. City Directories